



MAINE REVENUE SERVICES
RECONCILIATION OF MAINE
INCOME TAX WITHHELD IN 2011



99

File by February 28, 2012 See instructions below.

☐ Check this box if you are submitting Maine withholding data on Form 1099 electronically with the IRS through the Combined Fed/State Filing Program.

Withholding Account Number:

____ - _____

Name:

Third-party payer name _____

Third-party payer ID Number:

____ - _____

1. Total Maine Income Tax withheld shown on payee statements \$ _____ . _____
2. Total Maine Income Tax reported on quarterly reports for the year \$ _____ . _____
3. **Third-party payers of sick pay** (see instructions below). All others may skip this line \$ _____ . _____
4. **Employers** (see instructions below). All others may skip this line \$ _____ . _____

Date

Signature

Title (Owner, President, Partner, Member, etc.)

Telephone

INSTRUCTIONS FOR FORM W-3ME - RECONCILIATION OF MAINE INCOME TAX WITHHELD IN 2011

Note: MRS Rule 104 (Electronic Filing of Maine Tax Returns) generally requires electronic filing of Maine income tax withholding returns, including Form W-3ME. **However, for those with fewer than 5 employees or payees, Maine Revenue Services is granting an automatic waiver from this requirement.** All other employers/payers unable to meet the electronic filing requirement because of undue hardship may request a waiver from the State Tax Assessor. The request must be in writing and must include the name, address, and withholding account number of the business, a detailed explanation of why filing electronically poses a significant hardship, and the length of time for which you are requesting a waiver. Mail requests to: Maine Revenue Services, Withholding Unit, P.O. Box 1060, Augusta, ME 04332-1060. To view Rule 104, see www.maine.gov/revenue (select "Laws & Rules").

Maine Revenue Services provides two electronic filing options: File online using the Maine Revenue Services I-File program or upload a text file (formatted to required specifications) containing Form W-3ME data using Maine Revenue Services MEETRS system. For more information on these programs, see www.maine.gov/revenue/netfile/gateway2.htm.

General Instructions

Employers and other payers who withhold Maine income tax during the calendar year must file an annual reconciliation (Form W-3ME) on or before February 28 of the following year. Generally, total income tax withheld as shown on Form W-3ME should equal the total withholding reported to Maine Revenue Services for the year on quarterly returns and should also equal the total amount of Maine income tax withheld as shown on all information returns furnished to payees. If you are completing this form as a third-party payer of sick pay, lines 1 and 2 should differ only by the amount entered on line 3. If you are completing this form as an employer issuing wage statements that includes withholding reported by a third-party payer of sick pay, lines 1 and 2 should differ only by the amount entered on line 4. Otherwise, if lines 1 and 2 do not agree, correct any reporting errors by filing an amended quarterly return on Form 941A-ME for each period in which errors were made. See the instructions for Form 941A-ME for further details.

Specific Instructions

- Line 1.** Enter total Maine withholding reported on payee statements issued under this withholding account number (e.g., box 17 of federal Form W-2).
- Line 2.** Enter total Maine withholding reported for this account for each quarter on Form 941ME, 941/C1-ME, or 941P-ME. If you amended one or more quarterly returns, include only the corrected amount.
- Line 3.** If you are a **third-party payer of sick pay**, enter the amount of withholding, if any, included in your quarterly returns that are reported on Annual Wage Statements (Forms W-2) issued directly by the employer to employees.
- Line 4. Employers only:** Complete this line if you issue Forms W-2 that include withholding remitted to Maine by a third party payer of sick pay. Enter the name and ID number of, and the amount of withholding remitted by, the third party payer.

Payee Statements

Maine Revenue Services does not accept paper copies of payee statements (Forms W-2 and 1099).

Employers that file 250 or more Forms W-2 with the Social Security Administration, non-wage payers that submit 250 or more of a single type of Form 1099 with the Internal Revenue Service and entities that have received an exception from the requirement to complete Schedule 2 on their quarterly return must file copies of such forms electronically with Maine Revenue Services.

A person who is licensed to conduct pari-mutuel wagering or to operate a slot machine in Maine must electronically file Form W-2G with Maine Revenue Services for each payee to whom a statement must be provided under federal regulations.

All others may, at their option, file annual statements electronically with Maine Revenue Services or, for Forms 1099 only, through the Combined Federal/State Filing Program. For more information, see Maine Revenue Services electronic filing specifications for Form W-2 or Forms 1099 and W-2G, available at www.maine.gov/revenue (select Electronic Services).

When to File: No later than February 28, 2012.

Where to File: Mail by FIRST CLASS MAIL to: **Maine Revenue Services, P.O. Box 1064, Augusta, ME 04332-1064**

How to File: File Form W-3ME and supporting data separately from your Form 941ME, 941/C1-ME, or 941P-ME return.

DO NOT include Form W-3ME and supporting data in the same envelope with Form 941ME, 941/C1-ME, or 941P-ME returns.